IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

WEDNESDAY THE TWENTIETH DAY OF DECEMBER
TWO THOUSAND AND SIX

PRESENT
THE HON'BLE SRI JUSTICE J.CHELAMESWAR
and
THE HON'BLE SRI JUSTICE D. APPA RAO

W.P.No. 26379 of 2006

Between:-

M/s. Yesesswin Marketing (P) Ltd.,
Chandanagar, Hyderabad.

..Petitioner

And

1. The Commercial Tax Officer,
   Madhapur Circle,
   Hyderabad and 2 others.

..Respondents

-
-
-

ORDER (Per JC,J) :

This writ petition is filed with a prayer as follows:

> "To quash the order of the 3rd respondent in CCT's Ref.No.LIII(3)/710/2006, dated 09-09-2006 as arbitrary, unreasonable and unjustified and consequently quash the notice dated 25-02-2006 issued by the 1st respondent, restraining him from taking any coercive steps for collection of the balance disputed tax of Rs.6,27,230/- out of total disputed tax of Rs.12,42,198/- for the assessment year 2002-03 pending disposal of the appeal before the Sales Tax Appellate Tribunal."

2. The petitioner is a private limited company and a registered dealer under the rolls of A.P. General Sales Tax Act (for brevity 'the Act'), engaged in the business of sales of pan masala, gutkha etc.,

3. For the assessment year 2002-03, the liability of the petitioner under the above Act came to be determined by the 1st respondent-The Commercial Tax Officer, Madhapur Circle, Hyderabad, through his order dated 24-03-2006. Aggrieved by the order of the 1st respondent, the petitioner preferred an appeal before the 2nd respondent-The Appellate Deputy Commissioner (CT), Hyderabad Rural Division, Hyderabad, which was allowed in part. The details of which may not be necessary for the present purpose. Aggrieved by the order of the appellate authority, the petitioner further carried the matter before the Sales Tax Appellate Tribunal, Hyderabad. Pending appeal before the 2nd respondent,

the petitioner filed revision stay application for stay of recovery of the tax before the 3rd respondent-The Additional Commissioner (CT) Legal, Nampally, Hyderabad. As the stay application was rejected by the 3rd respondent through his order dated 09-09-2006, he approached this Court by way of present Writ Petition.

4. Heard the learned Government Pleader for Commercial Taxes.

5. In the circumstances, we are of the opinion that the matter can be disposed of directing the respondents not to take any coercive steps for recovery of the disputed tax for the assessment year 2002-03 during the pendency of the appeal before the Sales Tax Appellate Tribunal on condition of the petitioner depositing 50% of the disputed tax within a period of six weeks from today. The amount, if any already paid towards the disputed tax, the same shall be given credit to while computing the above mentioned 50% of the disputed tax.

6. With the aforementioned direction, the writ petition is disposed of. No costs.

_____

J.CHELAMESWAR,J

_____

December 20, 2006 **D.APPA RAO,J**

KVR